

1-1 By: Otto, Guillen (Senate Sponsor - Williams) H.B. No. 316  
 1-2 (In the Senate - Received from the House May 6, 2013;  
 1-3 May 7, 2013, read first time and referred to Committee on Finance;  
 1-4 May 15, 2013, reported favorably by the following vote: Yeas 11,  
 1-5 Nays 0; May 15, 2013, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7				
1-8	X			
1-9			X	
1-10	X			
1-11	X			
1-12			X	
1-13	X			
1-14	X			
1-15			X	
1-16	X			
1-17	X			
1-18	X			
1-19	X			
1-20	X			
1-21			X	
1-22	X			

1-23 A BILL TO BE ENTITLED  
 1-24 AN ACT

1-25 relating to the pilot program authorizing a property owner to  
 1-26 appeal to the State Office of Administrative Hearings regarding  
 1-27 certain appraisal review board determinations.

1-28 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-29 SECTION 1. The heading to Subchapter Z, Chapter 2003,  
 1-30 Government Code, is amended to read as follows:

1-31 SUBCHAPTER Z. ~~[PILOT PROGRAM.]~~ APPEALS FROM APPRAISAL REVIEW BOARD  
 1-32 DETERMINATIONS ~~[IN CERTAIN COUNTIES]~~

1-33 SECTION 2. Section 2003.901, Government Code, is amended to  
 1-34 read as follows:

1-35 Sec. 2003.901. APPEALS FROM APPRAISAL REVIEW BOARD  
 1-36 DETERMINATIONS ~~[PILOT PROGRAM]~~. ~~As [(a) Not later than January 1,~~  
 1-37 ~~2010, the office shall develop a pilot program under which, as]~~ an  
 1-38 alternative to filing an appeal under Section 42.01, Tax Code, a  
 1-39 property owner may appeal to the office an appraisal review board  
 1-40 order determining a protest concerning the appraised or market  
 1-41 value of property brought under Section 41.41(a)(1) or (2), Tax  
 1-42 Code, if the appraised or market value, as applicable, of the  
 1-43 property that was the subject of the protest, as determined by the  
 1-44 board order, is more than \$1 million.

1-45 ~~[(b) The pilot program shall be developed and implemented in~~  
 1-46 ~~conformance with the provisions of this subchapter.~~

1-47 ~~[(c) So as to expeditiously determine the appeals filed with~~  
 1-48 ~~the office using resources available to the office, the office is~~  
 1-49 ~~not required to determine more than 3,000 appeals filed under this~~  
 1-50 ~~subchapter. The office may develop a formula to establish the~~  
 1-51 ~~number of appeals that may be filed in each county included in the~~  
 1-52 ~~pilot program based on the total number of lawsuits filed in a~~  
 1-53 ~~county to which this subchapter applies as a percentage of the total~~  
 1-54 ~~number of lawsuits filed in all of those counties.]~~

1-55 SECTION 3. Section 2003.902, Government Code, is amended to  
 1-56 read as follows:

1-57 Sec. 2003.902. PARTICIPATING OFFICES AND REMOTE HEARING  
 1-58 SITES ~~[COUNTIES INCLUDED]~~. The office shall hear appeals filed  
 1-59 under this subchapter only in ~~[pilot program shall be implemented]:~~

1-60 (1) Amarillo; ~~[in Bexar, Cameron, El Paso, Harris,~~  
 1-61 ~~Tarrant, and Travis Counties for a four-year period beginning with~~

2-1 ~~the ad valorem tax year that begins January 1, 2010, and]~~  
2-2           (2) Austin;  
2-3           (3) Beaumont;  
2-4           (4) Corpus Christi;  
2-5           (5) El Paso;  
2-6           (6) Fort Worth;  
2-7           (7) Houston;  
2-8           (8) Lubbock;  
2-9           (9) Lufkin;  
2-10          (10) McAllen;  
2-11          (11) Midland;  
2-12          (12) San Antonio;  
2-13          (13) Tyler; and  
2-14          (14) Wichita Falls [in Collin, Denton, Fort Bend,  
2-15 ~~Montgomery, and Nueces Counties for a two-year period beginning~~  
2-16 ~~with the ad valorem tax year that begins January 1, 2012].~~  
2-17          SECTION 4. Section 2003.904, Government Code, is amended to  
2-18 read as follows:  
2-19          Sec. 2003.904. APPLICABILITY TO REAL AND PERSONAL PROPERTY.  
2-20 This subchapter applies only to an appeal of [The pilot program must  
2-21 be applicable to] a determination of the appraised or market value  
2-22 made by an appraisal review board in connection with real or  
2-23 personal property, other than industrial property [or minerals].  
2-24          SECTION 5. Section 2003.908, Government Code, is amended to  
2-25 read as follows:  
2-26          Sec. 2003.908. NOTICE TO PROPERTY OWNERS. An appraisal  
2-27 review board ~~[of an appraisal district established in a county~~  
2-28 ~~listed in Section 2003.902 of this code]~~ that delivers notice of  
2-29 issuance of an order described by Section 2003.901 of this code  
2-30 pertaining to property described by Section 2003.904 of this code  
2-31 and a copy of the order to a property owner as required by Section  
2-32 41.47, Tax Code, shall include with the notice and copy:  
2-33           (1) a notice of the property owner's rights under this  
2-34 subchapter; and  
2-35           (2) a copy of the notice of appeal prescribed by  
2-36 Section 2003.907.  
2-37          SECTION 6. The heading to Section 2003.909, Government  
2-38 Code, is amended to read as follows:  
2-39          Sec. 2003.909. DESIGNATION OF ADMINISTRATIVE LAW JUDGE;  
2-40 LOCATION OF HEARING.  
2-41          SECTION 7. Section 2003.909, Government Code, is amended by  
2-42 adding Subsection (b-1) and amending Subsection (c) to read as  
2-43 follows:  
2-44           (b-1) If all or part of the property that is the subject of  
2-45 the appeal is located in a municipality listed in Section 2003.902,  
2-46 the administrative law judge shall set the hearing in that  
2-47 municipality. If no part of the property that is the subject of the  
2-48 appeal is located in a municipality listed in Section 2003.902, the  
2-49 administrative law judge shall set the hearing in the listed  
2-50 municipality that is nearest to the subject property.  
2-51           (c) The hearing must be held in a building or facility that  
2-52 is owned or partly or entirely leased by the office ~~[and located in~~  
2-53 ~~the county in which the applicable appraisal district is~~  
2-54 ~~established],~~ except that if the office does not own or lease a  
2-55 building or facility in the municipality in which the hearing is  
2-56 required to be held [county], the hearing may be held in any public  
2-57 or privately owned building or facility in that municipality  
2-58 ~~[county],~~ preferably a building or facility in which the office  
2-59 regularly conducts business. The hearing may not be held in a  
2-60 building or facility that is owned, leased, or under the control of  
2-61 an [the] appraisal district.  
2-62          SECTION 8. Sections 2003.915 and 2003.916, Government Code,  
2-63 are repealed.  
2-64          SECTION 9. The changes in law made by this Act apply only to  
2-65 an appeal filed under Subchapter Z, Chapter 2003, Government Code,  
2-66 on or after the effective date of this Act. An appeal filed under  
2-67 Subchapter Z, Chapter 2003, Government Code, before the effective  
2-68 date of this Act is governed by the law in effect when the appeal was  
2-69 filed, and the former law is continued in effect for that purpose.

3-1 SECTION 10. This Act takes effect January 1, 2014.

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